

HOUSE COMMITTEE AMENDMENTS

2024 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 505 by Senator Miller

1 AMENDMENT NO. 1

2 On page 1, line 5, after "2204," and before "2211," insert "2206, the heading of 2207, 2208,
3 2209,"

4 AMENDMENT NO. 2

5 On page 1, delete line 9 in its entirety and insert the following:

6 "2151.1, 2153.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1, 2267, and 2268 and"

7 AMENDMENT NO. 3

8 On page 2, line 6, after "2204," and before "2211," insert "2206, the heading of 2207, 2208,
9 2209,"

10 AMENDMENT NO. 4

11 On page 2, line 9, after "2151.1," and before "2160.1," insert "2153.1,"

12 AMENDMENT NO. 5

13 On page 2, delete line 10 in its entirety and insert the following:

14 "2207.1, 2241.1, 2266.1, 2267, and 2268 are hereby enacted to read as"

15 AMENDMENT NO. 6

16 On page 6, line 20, after "A" and before "copy" insert "paper or electronic"

17 AMENDMENT NO. 7

18 On page 7, delete line 20 in its entirety and insert the following:

19 "(b) A political subdivision or any other person seeking to acquire or
20 acquiring ownership of adjudicated property.

21 (c)"

22 AMENDMENT NO. 8

23 On page 7, delete line 23 in its entirety and insert "2026."

24 AMENDMENT NO. 9

25 On page 7, at the beginning of line 24, delete "(c)" and insert "(d)"

26 AMENDMENT NO. 10

27 On page 7, at the end of line 25, delete "2025." and insert "2026."

1 AMENDMENT NO. 11

2 On page 7, delete lines 26 and 27 in their entirety and insert the following:

3 "(2) "Adjudicated property" means property of which tax sale title is acquired
4 by a political subdivision pursuant to R.S. 47:2196 **prior to January 1, 2026.**"

5 AMENDMENT NO. 12

6 On page 7, at the beginning of line 28, delete "~~(3)~~(2)" and insert "(3)"

7 AMENDMENT NO. 13

8 On page 8, at the beginning of line 4, delete "~~(3)~~" and insert "~~(3)~~(4)"

9 AMENDMENT NO. 14

10 On page 8, at the beginning of line 18, delete "~~(4)~~" and insert "~~(4)~~(5)"

11 AMENDMENT NO. 15

12 On page 8, at the beginning of line 21, delete "~~(5)~~" and insert "~~(5)~~(6)"

13 AMENDMENT NO. 16

14 On page 8, at the beginning of line 23, delete "(6)" and insert "~~(6)~~(7)"

15 AMENDMENT NO. 17

16 On page 8, at the beginning of line 29, delete "(7)" and insert "~~(7)~~(8)"

17 AMENDMENT NO. 18

18 On page 9, at the beginning of line 3, delete "(8)" and insert "~~(8)~~(9)"

19 AMENDMENT NO. 19

20 On page 9, at the beginning of line 5, delete "(9)" and insert "~~(9)~~(10)"

21 AMENDMENT NO. 20

22 On page 9, at the beginning of line 16, delete "~~(10)~~" and insert "~~(10)~~(11)"

23 AMENDMENT NO. 21

24 On page 9, at the beginning of line 26, delete "~~(11)~~" and insert "~~(11)~~(12)"

25 AMENDMENT NO. 22

26 On page 9, at the beginning of line 28, delete "~~(12)~~" and insert "~~(12)~~(13)"

27 AMENDMENT NO. 23

28 On page 10, at the beginning of line 2, delete "~~(13)~~" and insert "~~(13)~~(14)"

29 AMENDMENT NO. 24

30 On page 10, at the beginning of line 11, delete "~~(14)~~" and insert "(15)"

1 AMENDMENT NO. 25

2 On page 10, at the beginning of line 14, delete "(15)" and insert "(16)"

3 AMENDMENT NO. 26

4 On page 10, at the beginning of line 16, delete "(16)" and insert "(17)"

5 AMENDMENT NO. 27

6 On page 10, at the beginning of line 19, delete "(17)" and insert "(18)"

7 AMENDMENT NO. 28

8 On page 10, at the beginning of line 22, delete "(18)" and insert "(19)"

9 AMENDMENT NO. 29

10 On page 10, at the end of line 23, delete "2025." and insert "2026."

11 AMENDMENT NO. 30

12 On page 10, at the beginning of line 24, delete "(19)" and insert "(20)"

13 AMENDMENT NO. 31

14 On page 10, at the end of line 25, delete "January 1, 2024." and insert "December 31,
15 2025."

16 AMENDMENT NO. 32

17 On page 11, at the beginning of line 10, delete "(20)" and insert "(21)"

18 AMENDMENT NO. 33

19 On page 11, at the beginning of line 12, delete "(21)" and insert "(22)"

20 AMENDMENT NO. 34

21 On page 32, line 21, after "protest." delete the remainder of the line in its entirety and delete
22 line 22 in its entirety

23 AMENDMENT NO. 35

24 On page 32, line 25, after "security," and before "shall be" delete "which" and insert the
25 following:

26 "and give notice, at that time, of the filing of the rule to the collecting officer or
27 officers in the parish or parishes in which the property is located. The rule"

28 AMENDMENT NO. 36

29 On page 43, line 15, after "together with" and before "any applicable" insert "the
30 applicable five percent (5%) penalty and"

1 AMENDMENT NO. 37

2 On page 46, between lines 5 and 6 and insert the following:

3 **"§2153.1. Exclusion of certain delinquent obligations from tax lien auction**

4 **Delinquent obligations related to immovable property encumbered by**
5 **a tax lien certificate issued to and held by a political subdivision may be**
6 **excluded from a tax lien auction at the election of the political subdivision. As**
7 **soon as practical after being directed by the political subdivision to exclude a**
8 **delinquent obligation from the tax lien auction, the tax collector shall file a tax**
9 **lien certificate in favor of the political subdivision in the mortgage records."**

10 AMENDMENT NO. 38

11 On page 46, at the beginning of line 25, after "**amount of**" and before "**interest**" insert
12 "**monthly**"

13 AMENDMENT NO. 39

14 On page 46, line 26, after "**(0.1%)**." and before "**The**" insert the following:

15 **"However, the lowest interest rate that can be bid is seven-tenths of one percent**
16 **per month on a non-compounding basis."**

17 AMENDMENT NO. 40

18 On page 49, line 13, after "bidder," and before "and having" insert "**and having bid the**
19 **interest rate of _____ %,"**

20 AMENDMENT NO. 41

21 On page 50, line 24, after "**located.**" and before "**Upon**" insert the following:

22 **"Prescription shall be suspended during any period in which the tax lien**
23 **certificate is issued to and held by a political subdivision. A tax lien certificate**
24 **holder may cause prescription to be suspended while enforcement of the tax lien**
25 **certificate is prohibited by a bankruptcy stay by recording notice of the**
26 **pendency of the bankruptcy action in the mortgage records in the parish in**
27 **which the property is located."**

28 AMENDMENT NO. 42

29 On page 52, at the end of line 5, insert the following:

30 **"If the tax auction party is a mortgage holder, notice shall be provided by**
31 **certified or registered mail or commercial courier, as defined in Code of Civil**
32 **Procedure Article 1313."**

33 AMENDMENT NO. 43

34 On page 53, delete lines 28 and 29 in their entirety and on page 54, delete lines 1 through
35 6 in their entirety and insert the following:

36 **"The tax lien certificate and the debt it secures may be terminated by delivering**
37 **the termination payment to the tax collector. As of [insert date no more than**
38 **15 days prior to the notice], the termination payment is [insert termination**
39 **payment] plus the costs and fees incurred by the tax lien certificate holder**
40 **related to delivery of notice pursuant to R.S. 47:2156, which costs and fees shall**

1 not exceed \$500. The termination payment will continue to accrue interest until
2 paid in full.

3 [It is recommended that a schedule of reasonable estimates of termination
4 payments for each of the next six months be included.]"

5 AMENDMENT NO. 44

6 On page 56, line 2, after "authorized" and before "by" insert the following:

7 "in a notice or order of a political subdivision charged with the enforcement of
8 property standards or"

9 AMENDMENT NO. 45

10 On page 58, line 27, after "collect" and before "interest" insert "a five percent penalty
11 and"

12 AMENDMENT NO. 46

13 On page 60, at the end of line 9, insert a semicolon ";" and insert "sale of immovable
14 property to enforce a tax lien certificate held by a political subdivision"

15 AMENDMENT NO. 47

16 On page 60, line 21, after "located" delete the remainder of the line in its entirety and delete
17 lines 22 and 23 in their entirety and insert a period "." and insert the following:

18 "C. A political subdivision may adopt ordinances regarding the public
19 sale of immovable property that is encumbered by a tax lien certificate which
20 has been held by the political subdivision for not less than three years after the
21 recording of the tax lien certificate in the mortgage records of the parish in
22 which the immovable property is located in order to satisfy the debt secured by
23 the tax lien certificate and any other statutory impositions related to the
24 property and due to any political subdivision."

25 AMENDMENT NO. 48

26 On page 60, at the end of line 25, insert a semicolon ";" and insert "sale of immovable
27 property to enforce a tax lien certificate held by a political subdivision"

28 AMENDMENT NO. 49

29 On page 61, between lines 15 and 16, insert the following:

30 "(5) The governing authority of a political subdivision shall set a
31 minimum bid for the sale of immovable property to enforce a tax lien certificate
32 held by the political subdivision that is not less than two-thirds of the market
33 value of the immovable property as established by the assessor."

34 AMENDMENT NO. 50

35 On page 61, line 17, after "property" and before "certain" delete "and" and insert a
36 semicolon ";" and insert "assignment of"

37 AMENDMENT NO. 51

38 On page 61, at the end of line 18, insert a semicolon ";" and insert "sale of immovable
39 property to enforce a tax lien certificate held by a political subdivision"

1 AMENDMENT NO. 52

2 On page 61, line 20, after "property" and before "**or**" insert a comma "," and insert "**sale of**
3 **immovable property to enforce a tax lien certificate held by a political subdivision,**"

4 AMENDMENT NO. 53

5 On page 61, line 26, after "property" and before "**or**" insert a comma "," and insert "**sale of**
6 **immovable property to enforce a tax lien certificate held by a political subdivision,**"

7 AMENDMENT NO. 54

8 On page 62, at the end of line 17, insert a semicolon ";" and insert "**sale of immovable**
9 **property to enforce a tax lien certificate held by a political subdivision**"

10 AMENDMENT NO. 55

11 On page 62, line 18, after "property" and before "**or**" insert a comma "," and insert "**sale of**
12 **immovable property to enforce a tax lien certificate held by a political subdivision,**"

13 AMENDMENT NO. 56

14 On page 62, delete line 28 in its entirety and insert the following:

15 "A.(1) Either the political subdivision or the acquiring person shall send a
16 written notice notifying any tax sale party **or tax auction party** whose interest the
17 successful bidder or donee intends to be terminated that the party has until the later
18 of the following to redeem the property, **terminate the tax lien certificate,** or
19 otherwise challenge in a court of competent jurisdiction the potential sale or
20 donation:

21 (a) Sixty days from the date of the notice provided in this Subsection, if five
22 years have elapsed from the filing of the tax sale certificate **or the tax lien**
23 **certificate,** or six months after the date of the notice provided for in this Subsection,
24 if five years have not elapsed since the filing of the tax sale certificate **or the tax lien**
25 **certificate.**

26 (b) The filing of the sale or donation transferring the property.

27 (2) **If the written notice to any tax sale party or tax auction party is**
28 **returned, the political subdivision or the acquiring person shall mail notice to**
29 **the tax sale party or tax auction party at each address identified by taking**
30 **additional steps to locate the tax sale party or tax auction party, which shall**
31 **include at least three of the following:**

32 **(a) Review the local telephone directory or internet for the tax sale party**
33 **or tax auction party.**

34 **(b) Contact the assessor for potential addresses of the tax sale party or**
35 **tax auction party.**

36 **(c) Examine the mortgage and conveyance records of the parish where**
37 **the property is located to determine whether there are any other transactions**
38 **pertaining to the tax sale party or tax auction party.**

39 **(d) Perform a computer search of digitized records and databases of the**
40 **clerk of court or sheriff's office for addresses of properties that may be owned**
41 **by the tax sale party or tax auction party.**

1 (e) Search the business entity records of the Louisiana secretary of state
2 or the equivalent records of the state in which an identified entity was formed
3 or maintains its principal place of business.

4 (3) If this notice is given after the expiration of three years from the
5 recordation of the tax certificate or the tax lien certificate the applicable
6 redemptive period, this notice shall constitute a notice of sale intent to sell. The
7 sending of this notice shall constitute service of the notice of sale under Article VII,
8 Section 25 of the Louisiana Constitution. The notice required by this Section shall
9 be sufficient, and it shall not be necessary to determine whether notice of the tax sale
10 or any other notice was given. The written notice shall be sufficient if it is in the
11 following form:

12 "This is an important legal notice.
13 Please read it carefully. You will receive no further notice.

14 [Date]

15 [Name]

16 [Address]

17 [City], [ST] [Zip]

18 RE: Property: [Property Address]

19 [Description of Property Abbr]

20 Parish of _____, State of Louisiana

21 Tax sale title to the above described property or a tax lien certificate affecting the
22 above described property has been sold for failure to pay taxes. You have been identified
23 as a person who may have an interest in this property.

24 Your interest in the property **will be terminated** if you do not redeem the property
25 **or terminate the tax lien certificate** by making all required payments to the tax collector
26 listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date
27 of this notice, or the recording of an act transferring ownership, if later.

28 [Tax collector name, address, telephone number]"

29 B.(1) Either the political subdivision or the acquiring person shall cause to
30 be published in the official journal of the political subdivision a notice that any tax
31 sale party **or tax auction party** whose interest the successful bidder or donee intends
32 to be terminated has, to redeem the property **or terminate the tax lien certificate**,
33 until the later of:

34 (a) Sixty days, for property on which a tax sale certificate was ~~filed~~
35 **recorded** over five years previous of the first publication, or six months if the tax
36 sale certificate was ~~filed~~ **recorded** less than five years before the first publication of
37 the notice provided for in this Subsection.

38 (b) The ~~filing~~ **recording** of the sale or donation transferring the property.

39 (2) The publication shall be sufficient if it is in the following form:

40 "NOTICE

41 [Names of Tax Sale Parties]

42 THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR RIGHTS
43 OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY LOCATED IN
44 _____, LOUISIANA MAY BE TERMINATED BY OPERATION OF
45 LAW IF YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

46 [Brief legal description of property]

47 Improvements thereon bear Municipal No. _____.

1 Tax sale title to the above described property or a tax lien certificate affecting the
2 **above described property** has been sold for failure to pay taxes. You have been identified
3 as a person who may have an interest in this property.

4 Your interest in the property **will be terminated** if you do not redeem the property
5 **or terminate the tax lien certificate** by making all required payments to the tax collector
6 listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date
7 of the first publication of this notice, or the recording of an act transferring ownership, if
8 later.

9 [Tax collector name, address, telephone number]"

10 C. The political subdivision or acquiring person ~~may~~ **shall** file with the
11 recorder of mortgages of the parish in which the property is located a copy of one of
12 the notices that was sent to the tax debtor or the current owner. A transfer, mortgage,
13 lien, privilege, or other encumbrance filed after the filing of the notice shall not
14 affect the property. The recorder of mortgages or recorder of conveyances shall
15 cancel, erase, terminate, or release the acts upon the request of the acquiring person."

16 AMENDMENT NO. 57

17 On page 63, between lines 1 and 2, insert the following:

18 "§2207. Sale or donation of adjudicated property; sale of immovable property to
19 enforce a tax lien certificate held by a political subdivision;
20 authentication; form"

21 AMENDMENT NO. 58

22 On page 63, line 4, after "assignment of" and before "tax" delete "the" and insert "a"

23 AMENDMENT NO. 59

24 On page 63, between lines 8 and 9, insert the following:

25 "§2208. Sale or donation of adjudicated property; sale of immovable property to
26 enforce a tax lien certificate held by a political subdivision; affidavit

27 A. Contemporaneously with or subsequent to the filing of the sale or
28 donation of adjudicated property **or the sale of immovable property to enforce a**
29 **tax lien certificate held by a political subdivision**, the acquiring person, his
30 successors, or assigns, ~~may~~ **shall** file with the recorder of mortgages of the parish in
31 which the property is located an affidavit indicating how the tax sale parties **or the**
32 **tax auction parties** whose interest the acquiring person, his successors, or assigns,
33 intends to be terminated were identified, how the address of each tax sale party **or**
34 **tax auction party** was obtained, how the written notice was sent, the results of
35 sending the written notice, and the dates of publication. The affidavit ~~may~~ **shall** also
36 contain a statement of the interest to which the purchaser or donee takes subject. The
37 recorder of mortgages shall index the affidavit ~~only~~ under the names of the owner
38 filing the affidavit and ~~the~~ **each** tax debtor, as mortgagors. The affidavit shall be
39 sufficient if it is in the following form:

<p>40 "AFFIDAVIT 41 BY 42 [NAME OF AFFIANT]</p>	<p>UNITED STATES OF AMERICA STATE OF LOUISIANA PARISH OF _____</p>
---	--

43 This affidavit shall be indexed under each of the following names as mortgagor:
44 (a) [Name of owner causing the filing of the affidavit]
45 (b) [Name of **each** tax debtor]
46 (c) [**Names of other tax auction parties**]

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 BE IT KNOWN, on the _____ day of _____ [MONTH], _____
2 [YEAR],

3 BEFORE ME, the undersigned notary public, duly qualified in and for the state and
4 parish aforesaid, and in the presence of the undersigned competent witness, PERSONALLY
5 CAME AND APPEARED:

6 _____ [name of affiant], major domiciliary of
7 the Parish of _____, State of Louisiana ("affiant"), who,
8 after being duly sworn, deposed and stated that on his personal knowledge:

9 1. Affiant personally examined [name of abstract] [title certificate] [the public
10 records] (the "abstract") affecting the following described immovable property located in the
11 Parish of _____, State of Louisiana (the "property"):

12 [Legal description of property]

13 2. A review of the abstract by the Affiant revealed the following persons or entities
14 with an interest in the property, which such interest being is listed beside the name:

Name	Interest in property	Recordation information

15
16 3. Affiant reviewed the documents listed in the abstract, the telephone book
17 published by [name of telephone book publisher] for the Parish of _____
18 dated for use until [date], and utilized all the resources under [list other examination
19 resources, including Internet search engines, if any], and the search revealed the following
20 last known addresses for the persons listed in Item 2 above:

Name	Address

21
22 4. Affiant reviewed the records of the Louisiana Secretary of State and the secretary
23 of state of the states set forth by the names of the entities listed below, and the search
24 revealed the following addresses for the entities listed in Item 2 above:

Name	State	Address

25
26 5. Affiant caused to be sent a written notice notifying the persons or entities listed
27 in Item 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the
28 written notice is attached and satisfied R.S. 47:2206(A).

29 6. The method and results of the notifications set forth in Item 5 above are listed by
30 name and address as follows:

Name	Method	Results

31
32 7. Notification was also published in [journal of general circulation for the political
33 subdivision] on [list dates] [and was posted on the property]. The form of the publication
34 is attached and satisfied R.S. 47:2206(B).

35 8. Pursuant to R.S. 47:2208(C), the following interests are cancelled, terminated,
36 erased or released, as applicable, only insofar as they affect the Property:

Name of interest holder	Name of instrument	Recordation information

37
38
39 THUS DONE AND PASSED on the day, month and year set forth above, in the
40 presence of the undersigned competent witness, who have signed their names with affiant,
41 and me, Notary, after reading of the whole.

42 WITNESSES: _____ AFFIANT: _____
43
44 Printed Name: _____ Printed Name: _____
45
46 Printed Name: _____

47
48 _____
49 NOTARY PUBLIC
50 Printed Name: _____
Notary/Bar Roll No.: _____"

1 B. With respect to a sale, the filing of the affidavit provided in Subsection
 2 A of this Section shall operate as a cancellation, termination, release, or erasure of
 3 record of all statutory impositions of all political subdivisions then due and owing,
 4 of all governmental liens, and of all interests, liens, mortgages, privileges, and other
 5 encumbrances recorded against the property sold and listed in the affidavit.

6 C. With respect to a donation, the filing of the affidavit provided for in
 7 Subsection A of this Section shall operate as a cancellation, termination, release, or
 8 erasure of record of all statutory impositions of the donor political subdivision, and
 9 all other interests, liens, mortgages, privileges, and other encumbrances recorded
 10 against the property donated and listed in the affidavit, except governmental liens
 11 and statutory impositions of political subdivisions other than the donee political
 12 subdivision.

13 D. Upon filing of the affidavit, the recorder of mortgages or the recorder of
 14 conveyances shall treat **and mark** as canceled, terminated, released, or erased, all
 15 those liens, privileges, mortgages or other encumbrances canceled, terminated,
 16 released or erased under Subsection B or C of this Section, only insofar as they affect
 17 the property.

18 E. The owner filing the affidavit shall be liable to and indemnify the recorder
 19 of mortgages, the recorder of conveyances, and any other person relying on the
 20 cancellation, termination, release, or erasure by affidavit for any damages that they
 21 may suffer as a consequence of such reliance if the recorded affidavit contains
 22 materially false or incorrect statements that cause the recorder to incorrectly cancel,
 23 terminate, release, or erase any interest listed in the affidavit. The recorder of
 24 mortgages and the recorder of conveyances shall not be liable for any damages
 25 resulting to any person or entity as a consequence of the cancellation, termination,
 26 release, or erasure of any interest in compliance with this Section.

27 §2209. Sale or donation to tax ~~debtor~~ **sale party or tax auction party**

28 Notwithstanding any provision of law to the contrary, when a tax ~~debtor or~~
 29 ~~an owner~~ **sale party or tax auction party** participates, directly or indirectly, in a
 30 post-adjudication sale or donation ~~during or subsequent to expiration of the~~
 31 ~~redemptive period,~~ **sale of immovable property to enforce a tax lien certificate**
 32 **held by a political subdivision, or assignment of a tax lien certificate,** it shall be
 33 treated as a redemption **or termination of the tax lien certificate,** and the tax ~~debtor~~
 34 ~~or owner~~ **sale party or tax auction party** shall be required to pay all taxes and costs
 35 in accordance with all laws applicable to redemptions **or terminations.** However,
 36 if the property is redeemed **or the tax lien certificate is terminated,** all mortgages,
 37 liens, privileges, and other encumbrances affecting the property prior to the sale shall
 38 remain in full force and effect with the same validity and priority as if the sale had
 39 not occurred."

40 AMENDMENT NO. 60

41 On page 63, line 16, after "**law**" and before "**exceeding**" insert "**or the sale of immovable**
 42 **property to enforce a tax lien certificate held by a political subdivision**"

43 AMENDMENT NO. 61

44 On page 63, line 22, after "**of the**" and before "**funds**" insert "**excess**"

45 AMENDMENT NO. 62

46 On page 64, at the end of line 7, delete "**2025**" and insert "**2026**"

1 AMENDMENT NO. 63

2 On page 64, delete line 9 in its entirety and at the beginning of line 10, delete "time of the
3 sale." and insert the following:

4 "to January 1, 2026, shall be made in accordance with the law in effect on
5 December 31, 2025."

6 AMENDMENT NO. 64

7 On page 65, line 18, after "auction" delete the period "." and insert the following:

8 "or in the case of a tax lien certificate issued in the name of the political
9 subdivision, interest calculated on the amount that would have been due at the
10 tax lien auction at the rate of one percent per month on a non-compounding
11 basis."

12 AMENDMENT NO. 65

13 On page 65, line 25, after "applicable" and before "and" delete "interest" and insert
14 "penalty, interest,"

15 AMENDMENT NO. 66

16 On page 71, at the end of line 8, insert the following:

17 "Except for good cause shown, the recoverable amount of attorney's fees shall
18 not exceed the greater of twenty-five percent of the total amount sought to be
19 collected as specified in Subparagraph (f) of this Paragraph or two thousand
20 five hundred dollars."

21 AMENDMENT NO. 67

22 On page 71, delete lines 17 through 26 in their entirety and insert the following:

23 "(2) The petition shall be served upon the tax collector.

24 (3) When all parties have been served, the plaintiff shall notify the clerk
25 of court of that fact, and the clerk of court shall serve notice upon the tax
26 collector stating the date upon which the last party was served.

27 D.(1) Until close of business on the thirtieth day following the date on
28 which the last party was served or the next business day if the thirtieth day is
29 a legal holiday, any person may cause the tax lien certificate to be terminated
30 by delivering the termination price to the tax collector. For purposes of
31 determining costs incurred by the tax lien certificate holder to be included in
32 the termination price, the affidavit of costs shall be determinative unless an
33 order or judgment of the court states otherwise. The tax collector shall not be
34 liable to any person for any error in calculation of the termination price.

35 (2) After the period described in Paragraph (1) of this Subsection, the tax
36 lien certificate may be terminated only by the court or the tax lien certificate
37 holder. Nothing in this provision shall prohibit the tax collector from cancelling
38 any tax lien certificate improperly issued.

39 (3) Any person holding an interest"

1 AMENDMENT NO. 68

2 On page 72, at the beginning of line 5, delete "(3)" and insert "(4)"

3 AMENDMENT NO. 69

4 On page 72, at the beginning of line 9, delete "D." and insert "E."

5 AMENDMENT NO. 70

6 On page 72, at the end of line 25, after "judgment" insert "plus judicial interest through
7 the date of sale"

8 AMENDMENT NO. 71

9 On page 73, delete lines 13 through 20 in their entirety and at the beginning of line 21, delete
10 "§2269." and insert "§2268."

11 AMENDMENT NO. 72

12 On page 74, at the end of line 17, delete "2025." and insert "2026."

13 AMENDMENT NO. 73

14 On page 74, at the end of line 19, delete "2024." and insert "2026."

15 AMENDMENT NO. 74

16 On page 74, line 20, after "shall" delete the remainder of the line in its entirety and insert the
17 following:

18 "become effective and operative on January 1, 2026, if the proposed"